# BEFORE THE TENNESSEE STATE BOARD OF EQUALIZATION

In Re:	Connexus Incorporated	
	Tangible Personal Property Account No. 135628	Davidson County
	Tax year 2007	

### INITIAL DECISION AND ORDER

#### Statement of the Case

The Metropolitan Board of Equalization has valued the subject property for tax purposes as follows:

TOTAL APPRAISED VALUE	TOTAL ASSESSED VALUE
\$44,500	\$13,350

On August 23, 2007, the taxpayer filed an appeal with the State Board of Equalization.

The undersigned administrative judge conducted a hearing of this matter on January 16, 2008 in Nashville. The appellant, Connexus Incorporated, was represented by Tina Hill. Attorney Jenny L. Hayes, of the Metropolitan Department of Law, and staff appraiser Kenneth Vinson appeared on behalf of the Davidson County Assessor of Property.

## Findings of Fact and Conclusions of Law

This is an appeal from a "forced assessment" of the tangible personal property used (or held for use) in the appellant's office, located at 117 Lyle Lane in Nashville.

At the hearing, in accordance with Tenn. Code Ann. section 67-5-903(d), Ms. Hill submitted a list of the items used (or held for use) by Connexus Incorporated in the conduct of its business at the above address. Based on this information, Mr. Vinson recommended that the valuation of the subject property be reduced to \$2,675. The taxpayer's representative accepted that recommendation.

#### Order

It is, therefore, ORDERED that the following values be adopted for tax year 2007:

TOTAL APPRAISED VALUE	TOTAL ASSESSED VALUE
\$2,675	\$802

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal "must be filed within thirty (30) days from the date the initial decision is sent." Rule 0600-1-.12 of

the Contested Case Procedures of the State Board of Equalization provides that

A party may appeal this decision and order to the Assessment Appeals

the appeal be filed with the Executive Secretary of the State Board and that the

appeal "identify the allegedly erroneous finding(s) of fact and/or

conclusion(s) of law in the initial order"; or

2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

This order does not become final until an official certificate is issued by the Assessment Appeals Commission. Official certificates are normally issued seventy-five (75) days after the entry of the initial decision and order if no party has appealed.

ENTERED this 18th day of January, 2008.

Pete Lorsch

ADMINISTRATIVE JUDGE
TENNESSEE DEPARTMENT OF STATE
ADMINISTRATIVE PROCEDURES DIVISION

cc: Tina Hill, Connexus Incorporated
Jo Ann North, Davidson County Assessor of Property

CONNEXUS DOC

1.